



## COUNTY OF HUMBOLDT

AGENDA ITEM NO.

C11

For the meeting of: October 24, 2017

Date: October 11, 2017  
To: Board of Supervisors  
From: Amy S. Nilsen, County Administrative Officer *[Signature]*  
Subject: Carry Forward Budget Adjustments to Various Funds (requires 4/5 vote)

### RECOMMENDATION(S):

That the Board of Supervisors approve the attached carry forward budget adjustments for various funds totaling \$1,507,951 for approved expenses in Fiscal Year (FY) 2016-17 (requires 4/5 vote).

SOURCE OF FUNDING: General Fund, Social Services Fund, Motor Pool Fund, Communications Fund, Information Technology Fund, Airport Capital Projects Fund

### DISCUSSION:

In FY 2016-17 funding was allocated for numerous projects and equipment. Due to unforeseen circumstances these allocations were unable to be expended in FY 2016-17. It is requested that your Board carry the previously approved allocations into FY 2017-18 in order to pay for these projects and equipment. In many instances, the projects were completed or the equipment was ordered in FY 2016-17, however the equipment or invoices were not received in time for payment in the appropriate FY. The State Controller's manual for Accounting Standards and Procedures for Counties recommends that outstanding commitments

Prepared by Elishia Hayes

CAO Approval *[Signature: Karen Clower]*

REVIEW:

Auditor *[Signature: KPD]*

County Counsel

Human Resources

Other

TYPE OF ITEM:

☒ Consent  
☐ Departmental  
☐ Public Hearing  
☐ Other

PREVIOUS ACTION/REFERRAL:

Board Order No. \_\_\_\_\_

Meeting of: \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor *Wilson* Seconded by Supervisor *Sundberg*

Ayes *Sundberg, Bass, Bohn, Wilson*

Nays

Abstain

Absent *Fennell*

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: *10/24/2017*

By: *[Signature]*

Kathy Hayes, Clerk of the Board

be re-established, upon Board approval, as appropriations applicable to prior years in the new fiscal year. Following is a detailed description of each allocation of funds to be carried forward into FY 2017-18.

- \$271,722 Planning and Building (Split between 1100-262 and 1100-268) - For the purchase of web-based permitting software from Carahsoft Technology. This software will allow the Planning and Building Department to replace the existing permit processing system with a system that is in line with industry standards, and allows staff to efficiently and effectively address the increased demand for permit processing. The work to implement this program began in FY 2016-17, however the invoice for those services was not received until the first part of July when the new fiscal year had begun. Given the amount of this invoice, it was important to comply with accounting standards by paying the invoice in FY 2017-18. Funding for this project is available from fees collected on building and cannabis applications in FY 2016-17 and is therefore available in fund balance. This recommendation supports the Board's strategic framework by providing for and maintaining infrastructure.
- \$20,617 Homeland Security (1100-213) - For the purchase of a Mobile Dispatch System (CommandPost) including installation and maintenance. This purchase will allow for better communication for emergency personnel. This expense was budgeted in FY 2016-17, however due to unforeseen delays the purchase was not completed and therefore it is requested that the funding be carried forward into FY 2017-18. Funding is available for this purchase through the Homeland Security Grant Program. This recommendation supports the Board's strategic framework by providing for and maintaining infrastructure, as well as creating opportunities for improved safety and health.
- \$64,370 Regional Facility (1100-254) - To replace failing HVAC units with four new HVAC units in the Regional Facility. Funding for this project is available from additional revenue collected in FY 2016-17 for out-of-county ward payments and is available in fund balance. Due to unforeseen delays, the purchase was not completed and therefore it is requested that the funding be carried forward into FY 2017-18. This recommendation supports the Board's strategic framework by providing for and maintaining infrastructure.
- \$30,760 Revenue Recovery (1100-114) - To upgrade to Revenue Results, also known as CUBS. This collection system will allow Revenue Recovery to move from the current DOS based system to a Windows based system. This upgrade will enhance reports, data transfers, customization, tracking and client contact to increase productivity and efficiency across all Revenue Recovery operations. Due to delayed contract negotiations, this project was not completed in FY 2016-17. The contract has since been executed and therefore it is requested that the funding be carried forward in FY 2017-18 to allow for the completion of this system upgrade. Funding for this project is available through the collection of fines and fees that have contributed to fund balance. This recommendation supports the Board's strategic framework by enforcing laws and regulation.
- \$101,686 Public Works Measure Z (1100-298) - To pay the City of Eureka for Measure Z road resurfacing work that was performed in FY 2016-17 but not billed until after the close of FY 2016-17 year-end. Funding is available through unexpended Measure Z revenues. This recommendation supports the Board's strategic framework by creating opportunities for improved safety and health.
- \$100,356 Sheriff Measure Z (1100-297) - For Measure Z vehicles and firearms that were ordered in FY 2016-17 but were not received until FY 2017-18 due to shipping delays. Funding is available

through unexpended Measure Z revenues. This recommendation supports the Board's strategic framework by creating opportunities for improved safety and health.

- \$48,509 Social Services (1160-511) - For two cargo vans that were ordered in FY 2016-17 but were not received due to delays in shipping until FY 2017-18. Funding is available through federal and state welfare administration funding that will be recuperated once the expense is incurred. This recommendation supports the Board's strategic framework by creating opportunities for improved safety and health.
- \$402,751 Motor Pool (3500-351) - For lighting packages to be installed on Measure Z Sheriff vehicles and the purchase of Sheriff vehicles ordered in FY 2016-17 but not received until FY 2017-18 due to delays in shipping. Funding for this equipment is available through fund balance. This recommendation supports the Board's strategic framework by creating opportunities for improved safety and health.
- \$12,016 Communications (3521-151) - For work performed by Six Rivers Communication to replace the repeaters on Mount Pierce. While the work was completed by the end of FY 2016-17, the invoice was not approved in time to be paid prior to year-end closing and therefore it is requested that the funding allocated in FY 2016-17 be carried forward to FY 2017-18. Funding for this project is available through the Radio Capitalization Fund. This recommendation supports the Board's strategic framework by providing for and maintaining infrastructure.
- \$233,083 Information Technology (3550-118) - For payment to Karpel Computer Systems Inc. who completed an upgrade to the District Attorney case management system. While the allocation and work for this project was completed in FY 2016-17, the invoice from the vendor was not received in time to pay prior to the close of year-end. Funding for this project was approved by the Board of Supervisors in FY 2014-15 as a General Fund contribution to Information Technology and is therefore available in fund balance. This recommendation supports the Board's strategic framework by providing for and maintaining infrastructure.
- \$222,081 Aviation Capital Projects (3539-170) - For the completion of obstruction removal plans for both Murray Field and the California Redwood Coast – Humboldt County Airport (ACV), and an airport layout plan update at ACV. Staff had anticipated these projects to be completed in FY 2016-17, however due to delays caused by storms and environmental processes, the projects were not completed. These projects are funded by the Airport Improvement Program grant and in order to pay the contractors for the work completed it is necessary to carry the remaining balances forward. This recommendation supports the Board's strategic framework by providing community appropriate levels of service.

#### FINANCIAL IMPACT:

The approval of the budget adjustments will carry forward \$1,507,951 in funding allocated in FY 2016-17 to FY 2017-18 as follows:

- \$589,511 General Fund
- \$48,509 Social Services Fund
- \$402,751 Motor Pool Fund
- \$12,016 Communications Fund
- \$233,083 Information Technology Fund
- \$222,081 Airport Capital Projects Fund

These funds were allocated last fiscal year and not spent which resulted in the monies being added to the year-end fund balance. In addition, approval of this carry forward budget adjustment will allow for the drawdown of federal, state and/or grant funding.

OTHER AGENCY INVOLVEMENT: None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board may choose not to approve the carry forward budget adjustments. This alternative is not recommended. A large majority of the work or equipment has been delivered to the county and this action will allow for payment of the vendors.

ATTACHMENTS:

Attachment 1 – Carry forward budget adjustments

**ATTACHMENT 1**  
**FY 2017-18**  
**CARRY FORWARD BUDGET ADJUSTMENTS**

**REVENUES:**

1100262-710050	Fund Balance	135,861.00
1100268-710050	Fund Balance	135,861.00
1100213-525320	Homeland Security Grant	20,617.00
1100254-710050	Fund Balance	64,370.00
1100114-710050	Fund Balance	30,760.00
1100298-710050	Fund Balance	101,686.00
1100297-710050	Fund Balance	100,356.00
	Total General Fund	<u><u>589,511.00</u></u>
1160511-5070	State Welfare Administration	16,978.00
1160511-52600	Federal Welfare Administration	31,531.00
	Total Social Services Fund	<u><u>48,509.00</u></u>
3500351-710050	Fund Balance	402,751.00
	Total Motor Pool Fund	<u><u>402,751.00</u></u>
3521151-706030	Transfer from Radio Cap	12,016.00
	Total Communications Fund	<u><u>12,016.00</u></u>
3550118-707080	Fund Balance	233,083.00
	Total Information Technology Fund	<u><u>233,083.00</u></u>
3539170-707080	Fund Balance	222,081.00
	Total Airport Capital Projects Fund	<u><u>222,081.00</u></u>
<b>TOTAL REVENUES:</b>		<b>\$ 1,507,951.00</b>